

**Amherst Budget Coordinating Group
Summary Points – February 10, 2010**

At our February 10th meeting, the members of the Budget Coordinating Group agreed that the following points would be conveyed to our home boards and committees:

- That BCG's recommendation to the Select Board is to put a lump sum override question on the March 23, 2010 Annual Town Election Ballot, allocating dollars to the different budgets as per the following proposed language:

Shall the Town of Amherst be allowed to assess an additional \$1,765,441 in real estate and personal property taxes for the purposes of funding the following expenses: Town Operating Budget (\$537,252), Elementary Schools Operating Budget (\$400,000), Regional School District Assessment (\$739,195), and Libraries Operating Budget (\$88,994) for the fiscal year beginning July 1, 2010?

- That this recommendation represents our best estimate of the cost to make key restorations to FY10 programs and services that will otherwise not be funded in FY11, and that this recommendation leaves unfunded about \$2.5 million in reductions from FY10 level services. The total budget shortfall for FY11 is \$4.3 million; the override recommendation is to fill \$1.76 million of that gap, while \$2.5 million will be absorbed through cuts.
- That consideration was again given to the questions of potentially delaying an override and the format of the ballot question. After much discussion, our recommendations for the question to proceed on March 23rd as a lump sum amount with allocations were reaffirmed by general but not unanimous consensus on both points.
- That to ensure mutual understanding, we restated and reaffirmed our recommendation that should any of the significant remaining uncertainties (COLA negotiations, State aid, recommended restorations totaling less than current estimates) swing positive, we would not tax to the levy limit allowed by a successful override in those amounts.
- That there is commitment from the professional budget officials to not seek restorations in excess of the current recommended dollar amounts (or such amounts adjusted downward, per the point above,) though the specifics and prioritization of those restorations by the Schools will continue to be determined. The prioritized lists have been a tool to help us determine the size and scope of needed restorations; we recognize the necessity of flexibility to allow for responsible management of Town, School and Library programs and budgets.
- That we need to come up with clear language to explain the two points above.
- That use of Town reserves is not part of the override recommendation, and that this is an issue that remains open to further discussion as necessary.

TOWN OF AMHERST, MASSACHUSETTS
FINANCIAL PROJECTIONS - GENERAL FUND

DRAFT For Discussion Purposes Only
BCG 12-Feb-2010 Updated

	CHAPTER 70 -5%, UNRESTRICTED GEN GOVT AID -5%				(1) FY 11				(2) FY 11				(3) FY 11				(4) FY 11				Column (4) - (3) = Override	Increase to Budget
	FY 10 Budget	FY 11 Level Services	\$ Chg	% Chg	FinCom -3% Prelim Target	\$ Chg	% Chg	#DIV/0!	No Override	\$ Chg	% Chg	#DIV/0!	Cuts & Override	\$ Chg	% Chg	Cuts & Override	\$ Chg	% Chg				
REVENUES																						
Base Levy	34,439,142	35,666,757	1,227,615	3.6%	35,666,757	1,227,615	3.6%		35,666,757	1,227,615	3.6%		35,666,757	1,227,615	3.6%	35,666,757	1,227,615	3.6%				
2.5% Allowable Increase	860,979	891,669	30,690	3.6%	891,669	30,690	3.6%		891,669	30,690	3.6%		891,669	30,690	3.6%	891,669	30,690	3.6%				
Estimated New Growth	366,636	350,000	(16,636)	-4.5%	350,000	(16,636)	-4.5%		350,000	(16,636)	-4.5%		350,000	(16,636)	-4.5%	350,000	(16,636)	-4.5%				
General Override	0	0	0	#DIV/0!	0	0	#DIV/0!		0	0	#DIV/0!		0	0	#DIV/0!	1,680,441	1,680,441	#DIV/0!				
Levy Limit	35,666,757	36,908,426	1,241,669	3.5%	36,908,426	1,241,669	3.5%		36,908,426	1,241,669	3.5%		36,908,426	1,241,669	3.5%	36,908,426	1,241,669	3.5%				
Debt Exclusion	400,837	352,466	(48,371)	-12.1%	352,466	(48,371)	-12.1%		352,466	(48,371)	-12.1%		352,466	(48,371)	-12.1%	352,466	(48,371)	-12.1%				
Maximum Allowable Levy	36,067,594	37,260,892	1,193,298	3.3%	37,260,892	1,193,298	3.3%		37,260,892	1,193,298	3.3%		37,260,892	1,193,298	3.3%	37,260,892	1,193,298	3.3%				
Excess Levy Capacity	(8,588)	0	8,588	#####	0	8,588	#####		0	8,588	#####		0	8,588	#####	8,588	8,588	#####				
Subtotal PROPERTY TAX	36,059,006	37,260,892	1,201,886	3.3%	37,260,892	1,201,886	3.3%		37,260,892	1,201,886	3.3%		37,260,892	1,201,886	3.3%	38,941,333	2,882,327	8.0%				
Local Receipts	7,373,016	7,808,008	434,992	5.9%	7,808,008	434,992	5.9%		7,808,008	434,992	5.9%		7,808,008	434,992	5.9%	7,808,008	434,992	5.9%				
State Aid	14,278,972	13,607,670	(671,302)	-4.7%	13,607,670	(671,302)	-4.7%		13,607,670	(671,302)	-4.7%		13,607,670	(671,302)	-4.7%	13,607,670	(671,302)	-4.7%				
Other Financing Sources	4,070,326	3,336,222	(734,104)	-18.0%	3,336,222	(734,104)	-18.0%		3,336,222	(734,104)	-18.0%		3,336,222	(734,104)	-18.0%	3,336,222	(734,104)	-18.0%				
TOTAL REVENUES	61,781,320	62,012,792	231,472	0.4%	62,012,792	231,472	0.4%		62,012,792	231,472	0.4%		62,012,792	231,472	0.4%	63,693,233	1,911,913	3.1%				
EXPENDITURES																						
OPERATING BUDGET																						
Town	18,331,553	19,248,131	916,578	5.0%	17,781,606	(549,947)	-3.0%		17,781,606	(549,947)	-3.0%		18,140,668	(190,885)	-1.0%	18,592,920	261,367	1.4%				
Elementary Schools	20,381,768	21,456,419	1,074,651	5.3%	19,770,315	(611,453)	-3.0%		19,770,315	(611,453)	-3.0%		20,169,534	(212,234)	-1.0%	20,569,534	187,766	0.9%				
A-P Regional School District (Assessment)	12,574,043	14,346,279	1,772,236	14.1%	12,335,524	(238,519)	-1.9%		12,335,524	(238,519)	-1.9%		12,581,813	7,770	0.1%	13,321,008	746,965	5.9%				
Amherst Pelham RSD Budget	27,776,352	29,327,247	1,550,895	5.6%	26,943,061	(633,291)	-2.3%		26,943,061	(633,291)	-2.3%		27,337,033	(49,319)	-0.2%	28,287,033	510,681	1.8%				
Jones Library (Tax Support)	1,468,029	1,541,430	73,401	5.0%	1,423,988	(44,041)	-3.0%		1,423,988	(44,041)	-3.0%		1,452,742	(15,287)	-1.0%	1,541,736	73,707	5.0%				
Jones Library Budget	2,101,406	2,181,111	79,705	3.8%	2,063,669	(37,737)	-1.8%		2,063,669	(37,737)	-1.8%		2,092,423	(8,983)	-0.4%	2,181,417	80,011	3.8%				
Subtotal OPERATING BUDGET	52,755,393	56,592,259	3,836,866	7.3%	51,311,433	#####	-2.7%		51,311,433	#####	-2.7%		52,344,757	(410,636)	-0.8%	54,025,198	1,269,805	2.4%				
CAPITAL BUDGET																						
Debt Service - Debt Exclusion	400,837	352,466	(48,371)	-12.1%	352,466	(48,371)	-12.1%		352,466	(48,371)	-12.1%		352,466	(48,371)	-12.1%	352,466	(48,371)	-12.1%				
Other Tax Funded Capital	2,322,456	2,399,048	76,592	3.3%	2,252,782	(69,674)	-3.0%		2,252,782	(69,674)	-3.0%		2,298,272	(24,184)	-1.0%	2,298,272	(24,184)	-1.0%				
% Net Tax Levy	6.51%	6.50%			6.10%				6.10%				6.23%			5.96%						
Community Preservation Act (debt service only)	83,774	66,411	(17,363)	-20.7%	66,411	(17,363)	-20.7%		66,411	(17,363)	-20.7%		66,411	(17,363)	-20.7%	66,411	(17,363)	-20.7%				
Cash Capital (Non-Tax Support)	0	277,000	277,000	#DIV/0!	277,000	277,000	#DIV/0!		277,000	277,000	#DIV/0!		277,000	277,000	#DIV/0!	277,000	277,000	#DIV/0!				
Subtotal CAPITAL	2,807,067	3,094,925	287,858	10.3%	2,948,659	141,592	5.0%		2,948,659	141,592	5.0%		2,994,149	187,082	6.7%	2,994,149	187,082	6.7%				
Miscellaneous	3,195,649	3,321,678	126,029	3.9%	3,321,678	126,029	3.9%		3,321,678	126,029	3.9%		3,321,678	126,029	3.9%	3,321,678	126,029	3.9%				
Total APPROPRIATIONS	58,758,109	63,008,862	4,250,753	7.2%	57,581,770	#####	-2.0%		57,581,770	#####	-2.0%		58,660,585	(97,524)	-0.2%	60,341,026	1,582,917	2.7%				
Unappropriated Uses	3,023,211	3,352,207	328,996	10.9%	3,352,207	328,996	10.9%		3,352,207	328,996	10.9%		3,352,207	328,996	10.9%	3,352,207	328,996	10.9%				
TOTAL BUDGET PLAN	61,781,320	66,361,069	4,579,749	7.4%	60,933,978	(847,342)	-1.4%		60,933,978	(847,342)	-1.4%		62,012,792	231,472	0.4%	63,693,233	1,911,913	3.1%				
SURPLUS / (SHORTFALL)	(0)	(4,348,277)			1,078,815				1,078,815				0			(0)						
<i>Reduction from FY 11 Level Services Estimate:</i>																						
OPERATING BUDGET																						
Town					(1,466,525)				(1,466,525)				(1,107,463)			(655,211)						
Elementary Schools					(1,686,104)				(1,686,104)				(1,286,885)			(886,885)						
A-P Regional School District (Assessment)					(2,010,755)				(2,010,755)				(1,764,466)			(1,025,271)						
Amherst Pelham RSD Budget					(2,594,186)				(2,594,186)				(2,190,214)			(1,240,214)						
Jones Library (Tax Support)					(117,442)				(117,442)				(88,688)			306						
Jones Library Budget					(117,442)				(117,442)				(88,688)			306						
Subtotal OPERATING BUDGET					(5,280,826)				(5,280,826)				(4,247,502)			(2,567,061)						
Other Tax Funded Capital					(146,265)				(146,265)				(100,775)			(100,775)						
TOTAL					(5,427,091)				(5,427,091)				(4,348,277)			(2,667,835)						

How Much Would an Override Cost?

The following chart shows how the override would effect various residential taxpayers with representative assessed valuations. The chart also shows the net effect of tax increases accounting for the Federal deduction in the various tax brackets, assuming a taxpayer was able to take advantage of this deduction.

Estimated Increased Taxes for a \$1,680,441 Override
Showing FY 2010 Taxes Plus Incremental Taxes Paid at Various Federal Tax Brackets

Override of \$1,765,441			ESTIMATED COST OF OVERRIDE					
	Value	FY 10 Tax Bill	Federal Tax Bracket					
			0%	15%	25%	28%	33%	35%
Single Family Home								
Mean	\$334,600	\$5,671	\$264	\$225	\$198	\$190	\$177	\$172
25% Quartile	\$255,300	\$4,327	\$202	\$171	\$151	\$145	\$135	\$131
Median	\$303,600	\$5,146	\$240	\$204	\$180	\$173	\$161	\$156
75% Quartile	\$384,900	\$6,524	\$304	\$258	\$228	\$219	\$204	\$198
Residential Condos								
Mean	\$175,200	\$2,970	\$138	\$118	\$104	\$100	\$93	\$90
25% Quartile	\$130,600	\$2,214	\$103	\$88	\$77	\$74	\$69	\$67
Median	\$159,300	\$2,700	\$126	\$107	\$94	\$91	\$84	\$82
75% Quartile	\$208,500	\$3,534	\$165	\$140	\$124	\$119	\$110	\$107
2 Family Median	\$358,400	\$6,075	\$283	\$241	\$212	\$204	\$190	\$184
3 Family Median	\$360,700	\$6,114	\$285	\$242	\$214	\$205	\$191	\$185
The 0% column (the actual tax increase) should be used by taxpayers who do not itemize or are subject to the Federal Alternative Minimun Alternative Tax (AMT)								

Source: Town of Amherst Finance Department

		Town				
	Priority	cost	total			
1	Fire/EMTs (2)	162,799		1,551,525		
2	Fire/EMS Training	6,000	168,799	1,388,726		
3	Fire/EMS Protective Clothing	2,000	170,799	1,382,726		
4	Police Officer (1)	89,976	260,775	1,380,726		
5	Police Overtime	8,750	269,525	1,290,750		
6	Police Data Proc. Spec. (reduce 37.5 -->20 hrs)	21,361	290,886	1,282,000		
7	Police Animal Welfare Officer (to half time)	21,820	312,706	1,260,639		
8	Police - Extra Help - Matrons, Records	25,000	337,706	1,238,819		
9	Police - Gasoline	10,000	347,706	1,213,819		
10	Police - Supplies, Purch. Of Services	16,050	363,756	1,203,819		
11	Finance - Customer Assistant - Collector	52,432	416,188	1,187,769		
12	DPW Parks & Rec Laborer	32,420	448,608	1,135,337	Assumes -5% State Aid	(3)
13	DPW Highway Laborer	38,004	486,612	1,102,917	1,107,464	
14	DPW Snow & Ice - salt and sand	40,000	526,612	1,064,913	(655,212)	(gray)
15	Town Clerk - temp help - elections (if staff cut)	-10,800	515,812	1,024,913	grouped	452,252
16	Town Clerk - Customer Assistant	56,776	572,588	1,035,713	cuts	
17	Inspections - Extra Help - Admin Assistant	14,343	586,931	978,937		
18	Inspections - Training, Supplies, Advertising	3,200	590,131	964,594		
19	Communications Center - Dispatcher	44,568	634,699	961,394		
20	Communications Center - extra help and OT	15,000	649,699	916,826		
21	H.R. - Labor Relations Negotiator	22,000	671,699	901,826		
22	Town Counsel - Special Counsel Services	15,000	686,699	879,826		
23	LSSE - Special Activities	12,750	699,449	864,826		
24	LSSE - Customer Assistant - Registrar	61,092	760,541	852,076		
25	LSSE - Program Subsidies	19,802	780,343	790,984		
26	LSSE - Training/Maintenance/Dues & Subscrips	5,695	786,038	771,182		
27	Veteran's Benefits (75% reimb. by State)	35,000	821,038	765,487		
28	Senior Center - Admin Asst. 37.5 --> 24.5	10,993	832,031	730,487		
29	Cherry Hill - Maint./Equip/Supplies	7,600	839,631	719,494		
30	Pools - Extra Help	8,260	847,891	711,894	Assumes -5% State Aid	
31	DPW Street Lights - turn off 50%	48,422	896,313	703,634	+ Override	(4)
32	LSSE - Mgmt Asst. - Sports Programs	46,396	942,709	655,212	655,212	(gray)
33	Health - Cambodian Outreach Worker - benefits	14,280	956,989	608,816		
34	Health - Share Asst Sanitarian w/ Northmpton	-11,543	945,446	594,536		
35	Health - Public Health Nurse 30 -->15	7,003	952,449	606,079		
36	IT - Delay E-mail Outsourcing	20,000	972,449	599,076		
37	Communications - Dispatcher (to grant)	49,259	1,021,708	579,076		
38	Planning - Planning Staff (to CDBG)	47,819	1,069,527	529,817		
39	Conservation - 10% Dir. and Mgt. Asst. (to CDBG)	16,420	1,085,947	481,998		
40	HR - Soc. Justice Coord. benefits (to grant)	14,280	1,100,227	465,578		
41	Fire - COLAs 3.5% --> 0%	85,000	1,185,227	451,298		
42	Police - COLAs 3.5% --> 0%	107,561	1,292,788	366,298		
43	Non Union - COLAs 3.5% --> 0%	91,176	1,383,964	258,737		
44	Utilities/Other Savings	72,121	1,456,085	167,561		
45	Health Insurance 6% --> 3%	95,440	1,551,525	95,440		

Elementary Schools

	Priority	cost	total	
1	ELL (0.60)	33,517	33,517	1,582,436
2	Intervention (3.0)	167,583	201,100	1,548,919
3	Classroom Music (0.20)	11,352	212,452	1,381,336
4	SE Therapeutic (0.3)	16,758	229,210	1,369,984
5	Library Paraprofessional (0.5)	6,500	235,710	1,353,226
6	Therapeutic Paraprofessional (1.0)	18,600	254,310	1,346,726
7	Intervention Paraprofessional (1.0)	13,000	267,310	1,328,126
8	Psychologist (0.40)	22,344	289,654	1,315,126
				Assumes -5% State Aid
9	Intervention (0.60)	33,517	323,171	1,292,782
				1,286,885
10	SE Academic (0.70)	39,102	362,273	1,259,265
11	SE Clerical (1.0)	38,000	400,273	1,220,163
12	Phys Ed (0.20)	11,172	411,445	1,182,163
13	ELL (0.50)	27,931	439,376	1,170,991
14	SE Paraprofessional (1)	18,600	457,976	1,143,060
15	Psychologist (0.50)	27,931	485,907	1,124,460
16	SE Paraprofessionals (2.50)	46,500	532,407	1,096,529
17	SE Related Services (0.40)	22,344	554,751	1,050,029
18	Add Contracted Maintenance Svc	-10,000	544,751	1,027,685
				grouped
19	Maintenance Staff (1)	42,700	587,451	1,037,685
				Assumes -0% State Aid
20	Cut 2 Central Office staff from full year to School Year	8,000	595,451	994,985
				1,037,099
21	Add Pre-K Class (3)	-90,000	505,451	986,985
22	Add Pre-k Class Transportation	-15,000	490,451	1,076,985
23	Add Summer Enrichment Program	-17,000	473,451	1,091,985
24	Add Summer Enrichment Program Transportation	-2,000	471,451	1,108,985
25	Curriculum Program Support	20,000	491,451	1,110,985
26	Add Program Evaluation	-20,000	471,451	1,090,985
27	Add Curriculum Director (0.50)	-45,000	426,451	1,110,985
28	Substitute Coordinator (0.50)	18,000	444,451	1,155,985
29	Special Ed Administrator (0.30)	30,000	474,451	1,137,985
30	Science Coordinator (to Title 2A grant)	30,000	504,451	1,107,985
31	Administrator and Principal COLAs	16,990	521,441	1,077,985
32	No Sabbaticals	30,000	551,441	1,060,995
33	Other Expense Lines	751	552,192	1,030,995
34	Support Services Expenses	8,190	560,382	1,030,244
35	Special Ed Expenses	3,200	563,582	1,022,054
36	Reduced Health Ins. Enrollment	43,300	606,882	1,018,854
37	Health Insurance Rate	81,000	687,882	975,554
38	Eliminate Language Clusters	15,500	703,382	894,554
39	Students Walk to Bus Stops	18,000	721,382	879,054
40	Utilities Initiative	24,000	745,382	861,054
41	Add HEC Assessment	-3,500	741,882	837,054

2/8/2010

42	Add: MM Moving/Transition costs	-90,000	651,882	840,554	Mark's Meadow
43	Clerical OT	750	652,632	930,554	
44	Substitute Expenses	21,696	674,328	929,804	
45	Administrative Expenses	2,636	676,964	908,108	
46	Homework Club	4,268	681,232	905,472	
47	SE Paraprofessionals (4.50)	83,000	764,232	901,204	
48	SE Therapeutic (0.50)	27,931	792,163	818,204	
49	SE Clerical (0.50))	19,000	811,163	790,273	
50	SE Academic Teacher (1)	55,861	867,024	771,273	
51	Intervention (1)	55,861	922,885	715,412	
52	ELL (1)	56,722	979,607	659,551	
53	Custodian (1.50)	57,000	1,036,607	602,829	
54	Nurse (1)	55,861	1,092,468	545,829	
55	Guidance (1)	55,861	1,148,329	489,968	
56	Phys Ed (0.40)	22,344	1,170,673	434,107	
57	Art (0.60)	33,516	1,204,189	411,763	
58	Classroom Music (0.35)	19,551	1,223,740	378,247	
59	Classroom Teachers (4)	201,696	1,425,436	358,696	
60	Clerical (1.50)	67,000	1,492,436	157,000	
61	Administration (1)	90,000	1,582,436	90,000	

Regional Schools

	Priority	cost	total	Net Cuts	
1	7th Grade 2/5 team (1.6)	89,377		2,629,838	
2	8th Grade 2/5 team (1.6)	89,377	178,754	2,540,461	
3	HS Academic Depts. (.3 Eng; .2 Soc Std; .5 Sci; .2 Math) (1)	67,033	245,787	2,451,084	
4	HS Tech/Bus/Comp Dept. (0.2)	11,172	256,959	2,384,051	
5	MS SE Teacher/Paras (1 - 2)	55,000	311,959	2,372,879	
6	MS Music (0.4)	22,344	334,303	2,317,879	
7	MS World Languages (0.4)	22,344	356,647	2,295,535	
8	HS Guidance (1)	55,861	412,508	2,273,191	
9	HS Music Ensembles (0.7)	39,103	451,611	2,217,330	Assumes -5% State Aid (3)
10	HS Performing Arts Dept (0.5)	27,931	479,542	2,178,227	2,190,214
11	HS Arts Dept (0.5)	27,931	507,473	2,150,296	803,519 (gray)
12	HS Phys Ed/Health Dept (0.8)	44,689	552,162	2,122,365	1,386,695
13	HS Academic Depts (Consolidate Chinese sections)(0.2)	11,172	563,334	2,077,676	
14	HS Indvlzd Reading Program - Eng Dept (0.5)	27,931	591,265	2,066,504	
15	HS Academic Depts (.5 Eng; .3 Soc Std; .5 Sci; .8 Math; .2	128,480	719,745	2,038,573	
16	MS Phys Ed (1.0)	55,861	775,606	1,910,093	
17	MS Library (0.4)	22,344	797,950	1,854,232	
18	MS Math Plus (0.4)	22,344	820,294	1,831,888	
19	HS Supplies (Tech Ed)	4,000	824,294	1,809,544	grouped cuts
20	HS Tech/Bus/Comp Dept. (1.3)	72,619	896,913	1,805,544	grouped cuts
21	HS Supplies (Fam & Consumer Sci))	7,582	904,495	1,732,925	grouped cuts
22	HS Fam & Consumer Sci Dept (2.8)	156,411	1,060,906	1,725,343	grouped cuts
23	HS Add Elective Sections offset (1.2)	-67,033	993,873	1,568,932	
24	HS Academic Depts (.5 Eng; 1 Soc Std; .5 Math) (2)	111,722	1,105,595	1,635,965	
25	HS Copy Service Personnel (1)	14,747	1,120,342	1,524,243	
26	MS Custodian (1)	32,000	1,152,342	1,509,496	Assumes -0% State Aid
27	MS Clerical - Front Office (1)	32,082	1,184,424	1,477,496	1,470,989
28	MS QLC Coordinator (1)	55,861	1,240,285	1,445,414	803,519 (gray)
29	HS ETP Program at GCC (counselor in dual-enrol prog)	10,000	1,250,285	1,389,553	667,470
30	HS Dept Head Consolidation (Eng. Soc Std, Math, Sci, Wor	39,103	1,289,388	1,379,553	
31	HS Dept Head Consolidation (PE/FCS, Arts, Perf Arts, Tech	45,495	1,334,883	1,340,450	Assumes -5% State Aid
32	HS Special Ed Dept (1.0)	55,861	1,390,744	1,294,955	+ Override (4b)
	HS Special Ed Dept (1.4)	78,205	1,468,949	1,239,094	1,240,214
33	HS Librarian (0.2)	11,172	1,480,121	1,160,889	803,519 (gray)
34	HS Dean of Students (0.2)	15,000	1,495,121	1,149,717	436,695
35	HS Prep Academy (0.2)	11,172	1,506,293	1,134,717	
36	HS Professional Development	6,000	1,512,293	1,123,545	
37	MS Special Ed teachers and/or paras (2-4)	110,000	1,622,293	1,117,545	
38	MS World Languages (.6)	33,517	1,655,810	1,007,545	
39	MS Student Adjustment Counselor (0.8)	44,688	1,700,498	974,028	
40	HS Supplies - library books	5,000	1,705,498	929,340	
41	HS Supplies - textbook	3,000	1,708,498	924,340	
42	HS Guidance (1)	55,861	1,764,359	921,340	
43	HS Administrators (Asst Prin and Ath Dir from Full year to	30,000	1,794,359	865,479	
44	CO 5 Central Office Staff from Full year to Schl year (0.6)	31,960	1,826,319	835,479	(4a)

45	MS Add Music (0.2)	-11,172	1,815,147	803,519
46	MS Phys Ed (1.0)	55,861	1,871,008	814,691
47	MS World Languages (.4)	22,344	1,893,352	758,830
48	MS Math Plus (0.6)	33,517	1,926,869	736,486
49	MS Reading/Writing Wkshp (0.6)	33,516	1,960,385	702,969
50	MS Add Team Teachers (1.2)	-66,817	1,893,568	669,453
51	MS Special Ed Secretary (0.2)	9,134	1,902,702	736,270
52	MS Add Guidance Counselor (1)	-55,681	1,847,021	727,136
53	CO Add Program Evaluation	-20,000	1,827,021	782,817
54	CO Add Curriculum Director (0.5)	-45,000	1,782,021	802,817
55	HS ETP Program at GCC (counselor in dual-enro prog)	30,000	1,812,021	847,817
56	HS Preschool (10% Clerical salary support to revenue)	4,500	1,816,521	817,817
57	HS Preschool (10% Ath Dir salary to revenue)	9,000	1,825,521	813,317
58	HS Athletics (portion team coaches salaries to revenue)	50,000	1,875,521	804,317
59	HS Copy Service Personnel (1)	25,092	1,900,613	754,317
60	HS Clerical (1)	32,082	1,932,695	729,225
61	HS Custodial (1)	32,000	1,964,695	697,143
62	HS Mullins Center graduation	10,000	1,974,695	665,143
63	MS Tech Ed supplies	1,494	1,976,189	655,143
64	CO Substitute Coord - Reg portion (0.5)	18,000	1,994,189	653,649
65	CO Production Center Staff - copying (1)	20,500	2,014,689	635,649
66	CO Special Ed Administrator - Reg portion (0.7)	70,000	2,084,689	615,149
67	CO Close East Street Campus	13,000	2,097,689	545,149
68	CO Reconfigure ESAH/SAC Campuses	178,000	2,275,689	532,149
69	CO COLAs (Dist Dirs, Asst Sup, HS Princ)	10,899	2,286,588	354,149
70	CO Close Student Services Modulars	10,000	2,296,588	343,250
71	CO Health Ins. Enrollments	32,500	2,329,088	333,250
72	CO Health Insurance 6% --> 3%	101,000	2,430,088	300,750
73	CO Transportation Expenses (bus stops/routes)	130,000	2,560,088	199,750
74	CO Computer Leases (delay 1 yr)	44,300	2,604,388	69,750
75	CO Instruction Technology Expenses	30,000	2,634,388	25,450
76	CO Add HEC assessment	-4,550	2,629,838	-4,550

Libraries -- Cuts in priority order

highest - first to restore

		cost	total
1	One-week furlough - prof staff	11,057	
2	AV Tech - cut 5 hours Fridays	5,300	16,357
3	Reduce 3 hrs. - Spec. Collections Asst.	4,900	21,257
4	Cut Maint. Ass/use temp staff	13,115	34,372
5	Reduce Cataloging Asst. 12.5 hrs	8,871	43,243
6	Reduce Materials Budget	14,400	57,643
7	Reduce AV Asst. 2.5 hrs	1,300	58,943
8	Reduce Maintenance supplies/costs	1,650	60,593
9	Reduce temp Reference substitutes	1,000	61,593
10	Cut Children's Dept. Temp Monday staff & shelvers	6,200	67,793
11	Cut Tech Svcs temp staff 10 hours	6,461	74,254
12	Cut half Office Asst. hours and benefits/add 10.5 hourly	14,150	88,404
13	Close Friday afternoons/cut temp staff	8,575	96,979
14	Cut half Office Asst. hours and benefits/add 11 hourly	14,924	111,903
15	Eliminate COLA for temp staff	3,845	115,748
16	Reduce office costs/supplies	2,000	117,748
17	Eliminate COLA for all admin/prof staff	22,275	140,023
18	Health Insurance 6% --> 3%	7,262	147,285
lowest - last to restore			
1-4	Library funding increase due to change in Town State Aid from - 10% --> - 5% Override Request	-10% 1,423,988	-5% 1,452,742 \$ 28,754
Total Override over FinCom -3% funding level		FinCom -3% 1,423,988	Override Amt 1,541,736 \$ 117,748